

House File 2654 - Enrolled

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HOUSE FILE 2654

AN ACT

RELATING TO MOTOR VEHICLES AND THE POWERS AND DUTIES OF THE
COUNTY TREASURER IN RELATION TO MOTOR VEHICLES AND PROPERTY
TAXATION AND INCLUDING EFFECTIVE AND APPLICABILITY DATE
PROVISIONS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 12B.11, Code 2005, is amended to read
as follows:

12B.11 MANNER AND DETAILS OF SETTLEMENT.

At the time of any examination of any such office, or at
the time of any settlement with the treasurer in charge of any
such public funds, the treasurer ~~shall is not required to~~
produce and count in the presence of the officer or officers
making such examination or settlement, ~~unless otherwise~~
~~requested by the board of supervisors,~~ all moneys or funds
then on deposit in the safe or vault in the treasurer's
office, ~~and. The treasurer~~ shall produce a statement of all
money or funds on deposit with any depository wherein the
treasurer is authorized to deposit such funds, and shall
correctly show the balance remaining on deposit in such
depository at the close of business on the day preceding the
day of such settlement. The treasurer shall also file a
statement setting forth the numbers, dates, and amounts of all
outstanding checks, or other items of difference, reconciling
the balance as shown by the treasurer's books with those of
the depositories. The state treasurer shall also file a
statement showing the numbers, dates, and amounts of all
United States government bonds held as part of said public
fund.

Sec. 2. Section 321.20, unnumbered paragraph 1, Code
Supplement 2005, is amended to read as follows:

Except as provided in this chapter, an owner of a vehicle
subject to registration shall make application to the county
treasurer of the county of the owner's residence, or if a
nonresident, to the county treasurer of the county where the
primary users of the vehicle are located, or if a lessor of
the vehicle pursuant to chapter 321F which vehicle has a gross
vehicle weight of less than ten thousand pounds, to the county
treasurer of the county of the lessee's residence, ~~or if a~~
~~firm, association, or corporation with vehicles in multiple~~
~~counties, the owner may make application to the county~~
~~treasurer of the county where the primary user of the vehicle~~
~~is located,~~ for the registration and issuance of a certificate
of title for the vehicle upon the appropriate form furnished
by the department. However, upon the transfer of ownership,
the owner of a vehicle subject to the proportional
registration provisions of chapter 326 shall make application
for registration and issuance of a certificate of title to
either the department or the appropriate county treasurer.
The application shall be accompanied by a fee of ten dollars,
and shall bear the owner's signature. A nonresident owner of
two or more vehicles subject to registration may make
application for registration and issuance of a certificate of
title for all vehicles subject to registration to the county
treasurer of the county where the primary user of any of the
vehicles is located. The owner of a mobile home or
manufactured home shall make application for a certificate of
title under this section from the county treasurer of the
county where the mobile home or manufactured home is located.
The application shall contain:

Sec. 3. Section 321.20A, subsection 2, Code 2005, is
amended to read as follows:

2. An owner of ~~a commercial vehicle more than fifty~~
~~commercial vehicles~~ subject to the proportional registration
provisions of chapter 326 ~~who has a fleet of more than fifty~~
~~commercial vehicles and who is issued a certificate of title~~
under this section shall not be subject to registration fees
until the commercial vehicle is driven or moved upon the
highways. The registration fee due shall be prorated for the

3 4 remaining unexpired months of the registration year.
3 5 Ownership of the commercial vehicle shall not be transferred
3 6 until registration fees have been paid to the department.
3 7 Sec. 4. Section 321.24, subsection 4, Code Supplement
3 8 2005, is amended to read as follows:
3 9 4. If the prior certificate of title is from another state
3 10 and indicates that the vehicle was rebuilt, the new
3 11 certificate of title ~~and registration receipt~~ shall contain
3 12 the designation of "REBUILT" ~~stamped or printed~~ on its face
3 13 together with the name of the state issuing the prior title.
3 14 ~~The designation of "REBUILT" and the name of the other state~~
3 15 ~~shall be retained on all subsequent Iowa certificates of title~~
3 16 ~~for the vehicle. If the prior certificate of title is from~~
3 17 ~~another state and indicates that the vehicle was rebuilt, the~~
3 18 ~~registration receipt shall contain the designation of~~
3 19 ~~"REBUILT" stamped and printed on its face. The stamped~~
3 20 ~~designation of "REBUILT" shall be located on the center of the~~
3 21 ~~right side of the registration receipt in black letters no~~
3 22 ~~bigger than sixteen point type. The designation shall be~~
3 23 ~~retained on the face of all subsequent certificates of title~~
3 24 ~~and registration receipts for the vehicle.~~
3 25 Sec. 5. Section 321.25, unnumbered paragraph 1, Code 2005,
3 26 is amended to read as follows:
3 27 A vehicle may be operated upon the highways of this state
3 28 without registration plates for a period of ~~forty-five~~ sixty
3 29 days after the date of delivery of the vehicle to the
3 30 purchaser from a dealer if a card bearing the words
3 31 "registration applied for" is attached on the rear of the
3 32 vehicle. The card shall have plainly stamped or stenciled the
3 33 registration number of the dealer from whom the vehicle was
3 34 purchased and the date of delivery of the vehicle. In
3 35 addition, a dealer licensed to sell new motor vehicles may
4 1 attach the card to a new motor vehicle delivered by the dealer
4 2 to the purchaser even if the vehicle was purchased from an
4 3 out-of-state dealer and the card shall bear the registration
4 4 number of the dealer that delivered the vehicle. A dealer
4 5 shall not issue a card to a person known to the dealer to be
4 6 in possession of registration plates which may be attached to
4 7 the vehicle. A dealer shall not issue a card unless an
4 8 application for registration and certificate of title has been
4 9 made by the purchaser and a receipt issued to the purchaser of
4 10 the vehicle showing the fee paid by the person making the
4 11 application. Dealers' records shall indicate the agency to
4 12 which the fee is sent and the date the fee is sent. The
4 13 dealer shall forward the application by the purchaser to the
4 14 county treasurer or state office within thirty calendar days
4 15 from the date of delivery of the vehicle. However, if the
4 16 vehicle is subject to a security interest and has been offered
4 17 for sale pursuant to section 321.48, subsection 1, the dealer
4 18 shall forward the application by the purchaser to the county
4 19 treasurer or state office within thirty calendar days from the
4 20 date of the delivery of the vehicle to the purchaser.
4 21 Sec. 6. Section 321.46, subsection 1, Code Supplement
4 22 2005, is amended to read as follows:
4 23 1. The transferee shall, within thirty calendar days after
4 24 purchase or transfer, apply for and obtain from the county
4 25 treasurer of the person's residence, ~~or~~ if a nonresident, the
4 26 county treasurer of the county where the primary users of the
4 27 vehicle are located or the county where all other vehicles
4 28 owned by the nonresident are registered, ~~or~~ in the case of a
4 29 mobile home or manufactured home, the county treasurer of the
4 30 county where the mobile home or manufactured home is located,
4 31 or if a firm, association, or corporation with vehicles in
4 32 multiple counties, the transferee may apply for and obtain
4 33 from the county treasurer of the county where the primary user
4 34 of the vehicle is located, a new registration and a new
4 35 certificate of title for the vehicle except as provided in
5 1 section 321.25, 321.48, or 322G.12. The transferee shall
5 2 present with the application the certificate of title endorsed
5 3 and assigned by the previous owner and shall indicate the name
5 4 of the county in which the vehicle was last registered and the
5 5 registration expiration date.
5 6 Sec. 7. Section 321.52, subsection 4, paragraph b, Code
5 7 Supplement 2005, is amended to read as follows:
5 8 b. When a wrecked or salvage vehicle has been repaired,
5 9 the owner may apply for a regular certificate of title by
5 10 paying the appropriate fees and surrendering the salvage
5 11 certificate of title and a properly executed salvage theft
5 12 examination certificate. The county treasurer shall issue a
5 13 regular certificate of title which shall bear a designation
5 14 ~~stamped or printed~~ on the face of the title and ~~stamped and~~

5 15 printed on the registration receipt indicating that the
5 16 vehicle was previously titled on a salvage certificate of
5 17 title in a form approved by the department. This designation
5 18 shall be included on every Iowa certificate of title and
5 19 registration receipt issued thereafter for the vehicle. ~~The~~
~~5 20 stamped designation shall be in black and shall be in letters~~
~~5 21 no bigger than sixteen point type and located on the center of~~
~~5 22 the right side of the registration receipt.~~ However, if
5 23 ownership of a stolen vehicle has been transferred to an
5 24 insurer organized under the laws of this state or admitted to
5 25 do business in this state, or if the transfer was the result
5 26 of a settlement with the owner of the vehicle arising from
5 27 damage to or the unrecovered theft of the vehicle, and if the
5 28 insurer certifies to the county treasurer on a form approved
5 29 by the department that the insurance company has received one
5 30 or more written estimates which state that the retail cost of
5 31 repairs including labor, parts, and other materials of all
5 32 damage to the vehicle is less than three thousand dollars, the
5 33 county treasurer shall issue to the insurance company the
5 34 regular certificate of title and registration receipt without
5 35 this designation.

6 1 Sec. 8. Section 321.101A, Code 2005, is amended to read as
6 2 follows:

6 3 321.101A REVOCATION OF REGISTRATION BY COUNTY TREASURER.

6 4 The county treasurer may revoke the registration and
6 5 registration plates of a vehicle if the registration fees are
6 6 paid by check, electronic payment, or credit card and the
6 7 check, electronic payment, or credit card is not honored by
6 8 the payer's financial institution or credit card company, upon
6 9 reasonable notice and demand. The owner of the vehicle or
6 10 person in possession of the registration and registration
6 11 plates for the vehicle shall immediately return the revoked
6 12 registration and registration plates to the appropriate county
6 13 treasurer's office.

6 14 Sec. 9. Section 321.123, subsection 1, unnumbered
6 15 paragraph 1, Code 2005, is amended to read as follows:

6 16 Travel trailers and fifth-wheel travel trailers, except
6 17 those in manufacturer's or dealer's stock, shall be subject to
6 18 an annual fee of twenty cents per square foot of floor space
6 19 computed on the exterior overall measurements, but excluding
6 20 three feet occupied by any trailer hitch as provided by and
6 21 certified to by the owner, to the nearest whole dollar, ~~which~~
~~6 22 amount shall not be prorated or refunded; except the annual~~
~~6 23 fee for travel trailers of any type, when. When a travel~~
~~6 24 trailer or fifth-wheel travel trailer is registered in Iowa~~
~~6 25 for the first time or when removed from a manufacturer's or~~
~~6 26 dealer's stock, title is transferred, the annual fee shall be~~
6 27 prorated on a monthly basis. ~~It is further provided the The~~
6 28 annual fee ~~thus computed~~ shall be ~~limited reduced~~ to seventy=
6 29 five percent of the full fee after the vehicle is more than
6 30 six model years old.

6 31 Sec. 10. Section 321.126, unnumbered paragraph 1, Code
6 32 Supplement 2005, is amended to read as follows:

6 33 Refunds of unexpired vehicle registration fees shall be
6 34 allowed in accordance with this section, except that no refund
6 35 shall be allowed and paid if the unused portion of the fee is

7 1 less than ten dollars. Subsections 1 and 2 do not apply to
7 2 ~~motor~~ vehicles registered by the county treasurer. The
7 3 refunds shall be made as follows:

7 4 Sec. 11. Section 321.126, subsections 1, 2, 3, 4, and 7,
7 5 Code Supplement 2005, are amended to read as follows:

7 6 1. If the ~~motor~~ vehicle is destroyed by fire or accident,
7 7 or junked and its identity as a ~~motor~~ vehicle entirely
7 8 eliminated, the owner in whose name the ~~motor~~ vehicle was
7 9 registered at the time of destruction or dismantling shall
7 10 return the plates to the department and within thirty days
7 11 thereafter make a statement of such destruction or dismantling
7 12 and make claim for refund. With reference to the destruction
7 13 or dismantling of a vehicle, no refund shall be allowed unless
7 14 a junking certificate has been issued, as provided in section
7 15 321.52.

7 16 2. If the ~~motor~~ vehicle is stolen, the owner shall give
7 17 notice of the theft to the department within five days. If
7 18 the ~~motor~~ vehicle is not recovered by the owner thirty days
7 19 prior to the end of the current registration year, the owner
7 20 shall make a statement of the theft and make claim for refund.

7 21 3. If the ~~motor~~ vehicle is placed in storage by the owner
7 22 upon the owner's entry into the military service of the United
7 23 States, the owner shall return the plates to the county
7 24 treasurer or the department and make a statement regarding the
7 25 storage and military service and make claim for refund.

7 26 Whenever the owner of a ~~motor~~ vehicle so placed in storage
7 27 desires to again register the vehicle, the county treasurer or
7 28 department shall compute and collect the fees for registration
7 29 for the registration year commencing in the month the vehicle
7 30 is removed from storage.

7 31 4. If the ~~motor~~ vehicle is registered by the county
7 32 treasurer during the current registration year and the owner
7 33 or lessee registers the vehicle for proportional registration
7 34 under chapter 326, the owner of the registered vehicle shall
7 35 surrender the registration plates to the county treasurer and
8 1 may file a claim for refund. In lieu of a refund, a credit
8 2 for the registration fees paid to the county treasurer may be
8 3 applied by the department to the owner or lessee's
8 4 proportional registration fees upon the surrender of the
8 5 county plates and registration.

8 6 7. If the owner of the ~~motor~~ vehicle moves out of state,
8 7 the owner may make a claim for a refund by returning the Iowa
8 8 registration plates, along with evidence of the vehicle's
8 9 registration in another jurisdiction, to the county treasurer
8 10 of the county in which the ~~motor~~ vehicle was registered within
8 11 six months of the out-of-state registration. For purposes of
8 12 section 321.127, the unexpired months remaining in the
8 13 registration year shall be calculated on the basis of the
8 14 effective date of the out-of-state registration. However, for
8 15 the purpose of timely issuance of the refund, the claim for a
8 16 refund under this subsection is considered to be filed on the
8 17 date the registration documents are received by the county
8 18 treasurer.

8 19 Sec. 12. Section 321.127, subsections 1 and 4, Code 2005,
8 20 are amended to read as follows:

8 21 1. The refund of the registration fee for ~~motor~~ vehicles
8 22 shall be computed on the basis of the number of unexpired
8 23 months remaining in the registration year from date of filing
8 24 of the claim for refund with the county treasurer, computed to
8 25 the nearest dollar.

8 26 4. Refunds for ~~motor~~ vehicles registered for proportional
8 27 registration under chapter 326 shall be paid on the basis of
8 28 unexpired complete calendar months remaining in the
8 29 registration year from the date the claim for refund, license
8 30 plate, and registration receipt are received by the
8 31 department.

8 32 Sec. 13. Section 321.324A, subsections 1 and 3, Code 2005,
8 33 are amended to read as follows:

8 34 1. For purposes of this section, "funeral procession"
8 35 means a procession of motor vehicles accompanying the body of
9 1 a deceased person during daylight hours which is being
9 2 escorted by a vehicle continually displaying its emergency
9 3 signal lamps flashing simultaneously and using lighted head
9 4 lamps and identifying flags, or an escort vehicle displaying a
9 5 flashing or revolving red and amber light visible to
9 6 pedestrians in all directions, and keeping all other motor
9 7 vehicles with lighted head lamps in close formation.

9 8 3. The funeral ~~home establishment~~ in charge of the funeral
9 9 procession is liable only in connection with the procession
9 10 for any negligent, reckless, or intentional act by the funeral
9 11 ~~home establishment~~ or any employee or agent of the funeral
9 12 ~~home establishment~~ that results in any death, personal injury
9 13 or property damage suffered during a funeral procession.

9 14 Sec. 14. Section 321.423, subsection 2, Code Supplement
9 15 2005, is amended by adding the following new paragraph:

9 16 NEW PARAGRAPH. j. On a vehicle being operated as an
9 17 escort vehicle for a funeral procession as provided in section
9 18 321.324A.

9 19 Sec. 15. Section 331.552, subsection 23, Code Supplement
9 20 2005, is amended to read as follows:

9 21 23. Collect a fee of ~~ten twenty~~ dollars for issuing a tax
9 22 sale certificate ~~or a certificate of redemption from tax sale.~~

9 23 Sec. 16. Section 331.552, Code Supplement 2005, is amended
9 24 by adding the following new subsection:

9 25 NEW SUBSECTION. 36. Destroy mobile home and manufactured
9 26 home tax lists after ten years have elapsed from the end of
9 27 the fiscal year in which the list was created.

9 28 Sec. 17. Section 331.559, subsection 15, Code 2005, is
9 29 amended to read as follows:

9 30 15. Maintain a suspended tax list book as provided in
9 31 section 427.12. After ten years from the date of payment,
9 32 abatement, or cancellation of a suspended tax, special
9 33 assessment, rate, or charge, the county treasurer may dispose
9 34 of the official record of the suspended tax, special
9 35 assessment, rate, or charge.

10 1 Sec. 18. Section 331.904, subsection 1, Code 2005, is

10 2 amended to read as follows:

10 3 1. The annual salary of the first and second deputy
10 4 officer of the office of auditor, treasurer, and recorder, ~~and~~
10 5 the deputy in charge of the motor vehicle registration and
10 6 title division, and the deputy in charge of driver's license
10 7 issuance shall each be an amount not to exceed eighty percent
10 8 of the annual salary of the deputy's principal officer. In
10 9 offices where more than two deputies are required, each
10 10 additional deputy shall be paid an amount not to exceed
10 11 seventy-five percent of the principal officer's salary. The
10 12 amount of the annual salary of each deputy shall be certified
10 13 by the principal officer to the board and, if a deputy's
10 14 salary does not exceed the limitations specified in this
10 15 subsection, the board shall certify the salary to the auditor.
10 16 The board shall not certify a deputy's salary which exceeds
10 17 the limitations of this subsection.

10 18 Sec. 19. Section 349.16, subsection 3, Code 2005, is
10 19 amended to read as follows:

10 20 3. The reports of the county treasurer, including a
10 21 schedule of the receipts and expenditures of the county and
10 22 the current cash balance in each fund in the treasurer's
10 23 office together with the total of warrants outstanding against
10 24 each of ~~said the~~ funds as shown by the warrant register in the
10 25 auditor's office. A listing of warrants outstanding is not
10 26 required if the county issues checks in lieu of warrants, and
10 27 there are no remaining outstanding warrants issued by the
10 28 county.

10 29 Sec. 20. Section 445.5, Code Supplement 2005, is amended
10 30 by adding the following new subsection:

10 31 NEW SUBSECTION. 4A. Failure to receive a tax statement is
10 32 not a defense to the payment of the total amount due.

10 33 Sec. 21. Section 445.36, Code 2005, is amended to read as
10 34 follows:

10 35 445.36 PAYMENT == INSTALLMENTS.

11 1 1. The taxes which become delinquent during the fiscal
11 2 year are for the previous fiscal year.

11 3 2. A demand of taxes is not necessary, but every person
11 4 subject to taxation shall attend at the office of the county
11 5 treasurer and pay the taxes either in full, or one-half of the
11 6 taxes before September 1 succeeding the levy, and the
11 7 remaining half before March 1 following. ~~However, if the~~
11 8 ~~first installment of taxes is delinquent and not paid as of~~
11 9 ~~February 1, the treasurer shall mail a notice to the taxpayer~~
11 10 ~~of the delinquency and the due date for the second~~
11 11 ~~installment. Failure to receive a mailed notice is not a~~
11 12 ~~defense to the payment of the total amount due. This section~~
11 13 ~~subsection does not apply to special assessments, or rates or~~
11 14 ~~charges.~~

11 15 3. If an installment of taxes, or an annual payment in the
11 16 case of special assessments, or payment in full in the case of
11 17 rates or charges, is delinquent and not paid as of February 1,
11 18 the treasurer shall notify the taxpayer of the delinquency and
11 19 the due date for the second installment. Failure to receive
11 20 notice is not a defense to the payment of the total amount
11 21 due.

11 22 Sec. 22. Section 446.9, subsection 1, Code 2005, is
11 23 amended to read as follows:

11 24 1. A notice of the date, time, and place of the annual tax
11 25 sale shall be served upon the person in whose name the parcel
11 26 subject to sale is taxed. The county treasurer shall serve
11 27 the notice by sending it by regular first class mail to the
11 28 person's last known address not later than May 1 of each
11 29 fiscal year. However, in those instances when May 1 is a
11 30 Saturday or Sunday, the notice shall be served not later than
11 31 the first business day of May. The notice shall contain a
11 32 description of the parcel to be sold which is clear, concise,
11 33 and sufficient to distinguish the parcel to be sold from all
11 34 other parcels. It shall also contain the amount of delinquent
11 35 taxes for which the parcel is liable each year, the amount of
12 1 the interest and fees, and the amount of the service fee as
12 2 provided in section 446.10, subsection 2, all to be
12 3 incorporated as a single sum. The notice shall contain a
12 4 statement that, after the sale, if the parcel is not redeemed
12 5 within the period provided in chapter 447, the right to redeem
12 6 expires and a deed may be issued.

12 7 Sec. 23. NEW SECTION. 446.19B PUBLIC NUISANCE TAX SALE
12 8 == REHABILITATION FOR USE AS HOUSING.

12 9 1. The board of supervisors of a county may adopt an
12 10 ordinance authorizing the county treasurer to separately offer
12 11 and sell at the annual tax sale delinquent taxes on parcels
12 12 that are abandoned property and are assessed as residential

12 13 property or as commercial multifamily housing property and
12 14 that are, or are likely to become, a public nuisance. This
12 15 section may only be used by a county or by a city in the
12 16 county if such an ordinance is in effect.

12 17 2. On or before May 15, the county or city may file with
12 18 the county treasurer a verified statement containing a listing
12 19 of parcels and a declaration that each parcel is abandoned
12 20 property, each parcel is assessed as residential property or
12 21 as commercial multifamily housing property, each parcel is, or
12 22 is likely to become, a public nuisance, and that each parcel
12 23 is suitable for use as housing following rehabilitation.

12 24 3. The verified statement shall be published at the same
12 25 time and in the same manner as the notice of the annual tax
12 26 sale and the requirements in section 446.9, subsection 2, for
12 27 publication of notice of the annual tax sale also apply to
12 28 publication of the verified statement.

12 29 4. On the day of the regular tax sale, or any continuance
12 30 or adjournment of the tax sale, the treasurer shall separately
12 31 offer and sell those parcels listed in a verified statement
12 32 timely received and properly published and which remain liable
12 33 to sale for delinquent taxes. This sale shall be known as the
12 34 "public nuisance tax sale". Notwithstanding any provision to
12 35 the contrary, the percentage interest that may be purchased in
13 1 a parcel offered for sale under this section shall not be less
13 2 than one hundred percent.

13 3 5. To be eligible to bid on parcels under this section, a
13 4 prospective bidder shall enter into a rehabilitation agreement
13 5 with the county, or with the city if the property is located
13 6 within a city, to demonstrate the intent to rehabilitate the
13 7 property for use as housing if the property is not redeemed.

13 8 6. If after issuance of a tax sale deed to the holder of a
13 9 certificate of purchase at the public nuisance tax sale, the
13 10 tax sale deed holder determines that a building, structure, or
13 11 other improvement located on the parcel cannot be
13 12 rehabilitated for habitation, the tax sale deed holder may
13 13 request approval from the board of supervisors, or the city
13 14 council if the property is located within a city, to remove,
13 15 dismantle, or demolish the building, structure, or other
13 16 improvement.

13 17 7. When a parcel is offered at public nuisance tax sale
13 18 and no bid is received, or if the bid received is less than
13 19 the total amount due, the county in which the parcel is
13 20 located, through its county treasurer, shall bid for the
13 21 parcel a sum equal to the total amount due. Money shall not
13 22 be paid by the county or city for the purchase, but each of
13 23 the tax=levying and tax=certifying bodies having any interest
13 24 in the taxes shall be charged with the total amount due the
13 25 tax=levying or tax=certifying body as its just share of the
13 26 purchase price.

13 27 8. The tax sale certificate holder may assign the tax sale
13 28 certificate obtained pursuant to this section.

13 29 9. For purposes of this section, "abandoned property"
13 30 means the same as defined in section 446.19A, and "public
13 31 nuisance" means the same as defined in section 657A.1.

13 32 Sec. 24. Section 446.31, unnumbered paragraph 2, Code
13 33 2005, is amended to read as follows:

13 34 When the county acquires a certificate of purchase, the
13 35 county may assign the certificate for the total amount due as
14 1 of the date of assignment or compromise the total amount due
14 2 and assign the certificate. An assignment or a compromise and
14 3 assignment shall be by written agreement. A copy of the
14 4 agreement shall be filed with the treasurer. For each
14 5 assignment transaction, the treasurer shall collect from the
14 6 assignee an assignment transaction fee of ten dollars to be
14 7 deposited in the county general fund. The assignment
14 8 transaction fee shall not be added to the amount necessary to
14 9 redeem. All money received from the assignment of county=held
14 10 certificates of purchase shall be apportioned to the tax=
14 11 levying and certifying bodies in proportion to their interests
14 12 in the taxes for which the parcel was sold with all interest,
14 13 fees, and costs deposited in the county general fund. After
14 14 assignment of a certificate of purchase which is held by the
14 15 county, section 446.37 applies. In that instance, ~~the three=~~
~~14 16 year requirement shall be calculated the date of cancellation~~
~~14 17 shall be three years~~ from the date the assignment is recorded
14 18 by the treasurer in the county system. However, in the case
14 19 of a tax sale certificate issued pursuant to section 446.19B
14 20 and assigned by the county, the date of cancellation shall be
14 21 one year from the date the assignment is recorded by the
14 22 treasurer in the county system. When the assignment is
14 23 entered and the assignment transaction fee is paid, all of the

14 24 rights and title of the assignor shall vest in the assignee or
14 25 the legal representative of the assignee. The statement in
14 26 the treasurer's deed of the fact of the assignment is
14 27 presumptive evidence of that fact.

14 28 Sec. 25. Section 446.32, Code 2005, is amended to read as
14 29 follows:

14 30 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

14 31 The county treasurer shall provide to the purchaser of a
14 32 parcel sold at tax sale a receipt for the total amount paid by
14 33 the purchaser after the date of purchase for a subsequent
14 34 year. Taxes for a subsequent year may be paid by the
14 35 purchaser beginning fourteen days following the date from
15 1 which an installment becomes delinquent as provided in section
15 2 445.37. Notwithstanding any provision to the contrary, a
15 3 subsequent payment must be received and recorded by the
15 4 treasurer in the county system no later than five p.m. on the
15 5 last business day of the month for interest for that month to
15 6 accrue and be added to the amount due under section 447.1.
15 7 However, the treasurer may establish a deadline for receipt of
15 8 subsequent payments that is other than five p.m. on the last
15 9 business day of the month to allow for timely processing of
15 10 the subsequent payments. Late interest shall be calculated
15 11 through the date that the subsequent payment is recorded by
15 12 the treasurer in the county system. In no instance shall the
15 13 date of postmark of a subsequent payment be used by a
15 14 treasurer either to calculate interest or to determine whether
15 15 interest shall accrue on the subsequent payment.

15 16 Sec. 26. Section 446.37, Code Supplement 2005, is amended
15 17 to read as follows:

15 18 446.37 CANCELLATION OF SALE.

15 19 After three years have elapsed from the time of any tax
15 20 sale, or after one year has elapsed from the time of any tax
15 21 sale under section 446.19B, and the holder of a certificate
15 22 has not filed an affidavit of service of notice of expiration
15 23 of right of redemption under section 447.12, the county
15 24 treasurer shall cancel the sale from the county system.
15 25 However, if the filing of affidavit of service is stayed by
15 26 operation of law, the time period for the filing of the
15 27 affidavit shall not expire until the later of six months after
15 28 the stay has been lifted or three years from the time of the
15 29 tax sale, and in the case of a tax sale under section 446.19B,
15 30 the time period for the filing of the affidavit shall not
15 31 expire until the later of six months after the stay has been
15 32 lifted or one year from the time of the tax sale. This

15 33 section does not apply to certificates of purchase at tax sale
15 34 which are held by a county.

15 35 Sec. 27. Section 447.1, unnumbered paragraph 1, Code 2005,
16 1 is amended to read as follows:

16 2 A parcel sold under this chapter and chapter 446 may be
16 3 redeemed at any time before the right of redemption expires,
16 4 by payment to the county treasurer, to be held by the
16 5 treasurer subject to the order of the purchaser, of the amount
16 6 for which the parcel was sold, including the fee for the
16 7 certificate of purchase, and interest of two percent per
16 8 month, counting each fraction of a month as an entire month,
16 9 from the month of sale, and the total amount paid by the
16 10 purchaser or the purchaser's assignee for any subsequent year,
16 11 with interest at the same rate added on the amount of the
16 12 payment for each subsequent year from the month of payment,
16 13 counting each fraction of a month as an entire month. The
16 14 amount of interest must be at least one dollar and shall be
16 15 rounded to the nearest whole dollar. Interest shall accrue on
16 16 subsequent amounts from the month of payment by the
16 17 certificate holder as provided in section 446.32. The
16 18 redemption must be received by the treasurer on or before the
16 19 last day of the month to avoid additional interest being added
16 20 to the amount necessary to redeem. However, if the last day
16 21 of a month falls on a Saturday, Sunday, or a holiday, the
16 22 payment must be received by the treasurer by the close of
16 23 business on the first business day of the following month.

16 24 Sec. 28. Section 447.5, Code 2005, is amended to read as
16 25 follows:

16 26 447.5 CERTIFICATE OF REDEMPTION == ISSUED BY TREASURER.

16 27 The county treasurer, upon application of a party to redeem
16 28 a parcel sold at a tax sale, and being satisfied that the
16 29 party has a right to redeem the parcel upon the payment of the
16 30 proper amount, shall issue to the party a certificate of
16 31 redemption, setting forth the facts of the sale substantially
16 32 as contained in the certificate, the date of the redemption,
16 33 the amount paid, and by whom redeemed, and shall make the
16 34 proper entries in the county system in the treasurer's office.

16 35 ~~The amount of the fee shall be as provided in section 331.552,~~
17 1 ~~subsection 23, for either the original certificate or~~
17 2 ~~duplicate certificate.~~

17 3 Sec. 29. Section 447.9, subsection 1, Code 2005, is
17 4 amended to read as follows:

17 5 1. After one year and nine months from the date of sale,
17 6 or after nine months from the date of a sale made under
17 7 section 446.18 or 446.39, or after three months from the date
17 8 of a sale made under section 446.19A or 446.19B, the holder of
17 9 the certificate of purchase may cause to be served upon the
17 10 person in possession of the parcel, and also upon the person
17 11 in whose name the parcel is taxed, a notice signed by the
17 12 certificate holder or the certificate holder's agent or
17 13 attorney, stating the date of sale, the description of the
17 14 parcel sold, the name of the purchaser, and that the right of
17 15 redemption will expire and a deed for the parcel be made
17 16 unless redemption is made within ninety days from the
17 17 completed service of the notice. The notice shall be served
17 18 by both regular mail and certified mail to the person's last
17 19 known address and such service is deemed completed when the
17 20 notice by certified mail is deposited in the mail and
17 21 postmarked for delivery. The ninety-day redemption period
17 22 begins as provided in section 447.12. When the notice is
17 23 given by a county as a holder of a certificate of purchase the
17 24 notice shall be signed by the county treasurer or the county
17 25 attorney, and when given by a city, it shall be signed by the
17 26 city officer designated by resolution of the council. When
17 27 the notice is given by the Iowa finance authority or a city or
17 28 county agency holding the parcel as part of an Iowa
17 29 homesteading project, it shall be signed on behalf of the
17 30 agency or authority by one of its officers, as authorized in
17 31 rules of the agency or authority.

17 32 Sec. 30. Section 447.12, Code 2005, is amended to read as
17 33 follows:

17 34 447.12 WHEN SERVICE DEEMED COMPLETE == PRESUMPTION.

17 35 Service is complete only after an affidavit has been filed
18 1 with the county treasurer, showing the making of the service,
18 2 the manner of service, the time when and place where made,
18 3 under whose direction the service was made, and costs incurred
18 4 as provided in section 447.13. Costs not filed with the
18 5 treasurer before a redemption is complete shall not be
18 6 collected by the treasurer. Costs shall not be filed with the
18 7 treasurer prior to the filing of the affidavit. The affidavit
18 8 shall be made by the holder of the certificate or by the
18 9 holder's agent or attorney, and in either of the latter cases
18 10 stating that the affiant is the agent or attorney of the
18 11 holder of the certificate. The affidavit shall be filed by
18 12 the treasurer and entered in the county system and is
18 13 presumptive evidence of the completed service of the notice.
18 14 The right of redemption shall not expire until ninety days
18 15 after service is complete. A redemption shall not be
18 16 considered valid unless received by the treasurer prior to the
18 17 close of business on the ninetieth day from the date of
18 18 completed service except in the case of a public bidder
18 19 certificate held by the county in which case the county may
18 20 accept a redemption at any time prior to the issuance of the
18 21 tax deed. However, if the ninetieth day falls on a Saturday,
18 22 Sunday, or a holiday, payment of the total redemption amount
18 23 must be received by the treasurer before the close of business
18 24 on the first business day following the ninetieth day. The
18 25 date of postmark of a redemption shall not be considered as
18 26 the day the redemption was received by the treasurer for
18 27 purposes of the ninety-day time period. When the parcel is
18 28 held by a city or county, a city or county agency, or the Iowa
18 29 finance authority, for use in an Iowa homesteading project,
18 30 whether or not the parcel is the subject of a conditional
18 31 conveyance granted under the project, the affidavit shall be
18 32 made by the treasurer of the county or the county attorney, a
18 33 city officer designated by resolution of the council, or on
18 34 behalf of the agency or authority, by one of its officers as
18 35 authorized in rules of the agency or authority.

19 1 Sec. 31. EFFECTIVE AND APPLICABILITY DATES.

19 2 1. The sections of this Act amending sections 12B.11,
19 3 321.101A, and 349.16, being deemed of immediate importance,
19 4 take effect upon enactment.

19 5 2. The sections of this Act amending section 331.552,
19 6 subsection 23, and sections 446.32, 447.1, 447.5, and 447.12,
19 7 being deemed of immediate importance, take effect upon
19 8 enactment and apply to parcels sold at tax sales held on or
19 9 after June 1, 2006.

19 10 3. The sections of this Act amending sections 321.123,

19 11 321.126, and 321.127 take effect January 1, 2007.
19 12 4. The section of this Act amending section 321.25 takes
19 13 effect July 1, 2007.
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19 17 _____
19 18 CHRISTOPHER C. RANTS
19 19 Speaker of the House

19 20
19 21

19 22 _____
19 23 JEFFREY M. LAMBERTI
19 24 President of the Senate

19 25 I hereby certify that this bill originated in the House and
19 26 is known as House File 2654, Eighty-first General Assembly.
19 27

19 28
19 29

19 30 _____
19 31 MARGARET THOMSON
19 32 Chief Clerk of the House

19 33 Approved _____, 2006
19 34

19 35

20 1 THOMAS J. VILSACK
20 2 Governor